

# Gaceta de



# Puerto-Rico.

PRECIO DE SUSCRIPCION

AYUNTAMIENTOS Y CENTROS OFICIALES

\$ 24 anuales, pago por trimestre adelantado.

SUSCRIPTORES PARTICULARES

\$ 18 anuales, pago por trimestre adelantado.

Anuncios — 15 ctvs. linea, pagos el dia de su publicación

## PERIODICO OFICIAL DEL GOBIERNO

Año 1899

SAN JUAN, (P. R.) SABADO 25 DE MARZO

Número 72

### PARTE OFICIAL

#### CUARTEL GENERAL

#### DEPARTAMENTO DE PUERTO-RICO

#### GRATIFICACIÓN.

Una gratificación de cien dollars (\$100) se hará á la persona que prendiese y entregase á las Autoridades militares á cualquier malhechor convicto de los delitos de incendio, asesinato ó robo; ó de asalto violento con el propósito de matar ó robar, por parte de cualquier individuo perteneciente á alguna combinación formada para violar las leyes.

Este aviso se seguirá publicando en los periódicos para general conocimiento y continuará en vigor hasta nuevas órdenes.

GUY V. HENRY,

Mayor General, Voluntario,  
Gobernador General.

Orden Especial número 37.

San Juan, Febrero 14, 1899.

#### GRATIFICACIÓN.

II Una gratificación de doscientos dollars (\$200) se ofrece por la aprehensión y entrega á las Autoridades militares y convicción de una partida de bandidos que atacó un convoy de mulas, entre Adjuntas y Ponce, según queja hecha por los comerciantes de Ponce.

POR MANDATO DEL MAYOR GENERAL HENRY,

W. P. HALL,  
Ayudante General.

CIRCULAR

CUARTEL GENERAL  
Departamento de Puerto-Rico.  
No. 6. San Juan, Marzo 24, 1899.

Los Jefes militares estacionados en San Juan, Ponce, Mayagüez; Arecibo, Aguadilla, Cayey, Humacao, Adjuntas, Utuado, Yauco, Coamo, San Germán, Bayamón, Manatí, Lares y Arecibo, Puerto-Rico, respectivamente designarán un oficial de su puesto para reclutar, equipar é instruir á veinticinco soldados inclusos un sargento y dos cabos escogidos de entre los puertorriqueños. Estos se alistarán cuánto antes, debiendo llenar las condiciones físicas exigidas para ingresar en el Ejército de los Estados Unidos, y en lo posible hablar el inglés, particularmente los individuos de las clases. Se reclutarán para servir hasta Julio 1º de 1901 y recibirán las mismas pagas y raciones que los soldados del Ejército de los Estados Unidos. Los cuerpos así formados se unirán en Compañías de 100 plazas hasta organizarse un batallón de 400 hombres. Por de pronto, batallón y Compañías estarán mandados por oficiales americanos.

Los oficiales designados para hacer la recluta darán cuenta á este Cuartel General cada diez días durante el tiempo en que estuviesen ocupados en alistar, equipar é instruir á dichos reclutas, debiendo al terminar sus trabajos, presentar un informe detallado.

Esta organización se destina al servicio de la Isla, habiendo sido autorizada por el Secretario de la Guerra y una ley del Congreso; se espera que realizará su objeto, cual es el de cultivar el patriotismo y demostrar que el soldado puertorriqueño, al igual del americano, contrae la obligación de defender la bandera y leyes de los Estados Unidos.

POR MANDATO DEL MAYOR GENERAL HENRY :  
W. P. HALL,  
Ayudante general.

#### HEADQUARTERS

#### DEPARTMENT OF PORTO RICO.

#### Secretary of Finance.

San Juan, March 20, 1899.

#### REGULATIONS for the Imposition of the TAX on URBAN PROPERTY.

Rule 1. — Besides the sworn schedules of the owners of urban estate, the receipts of the renters thereof shall answer as a basis for the guidance of the Municipal Classifying Commission. And as regards dwelling houses inhabited by their owners, what similar houses rent in the same street shall serve as a basis and guide.

2. — Public buildings belonging to the State and to the Municipality, temples and cemeteries, shall be absolutely exempt from all taxes.

3. — Urban buildings shall not pay any tax during the first year of their construction or reedification, neither during the subsequent year, it being understood by reedification, not what repairs may be made, but the fact of rebuilding or constructing again what is ruinous or fallen; which points shall be satisfactorily evidenced to the Secretary of Finance. As far as reedification is concerned, it begins to count only on the very day when the rebuilding is begun.

4. — The Classifying Commission, in laying the predetermined tax on urban estates, shall have, set forth before it, assessments for each of the last five years, to be studied and investigated.

5. — In doubtful cases the Municipal Commission has the right to solicit directly from the proprietors, managers, lessees or renters of the houses, whatever rectifications it may need for the better performance of its undertaking.

6. — Municipal Councils shall distribute gratis to the house-owners or their proxy a blank-schedule, conformed to the published model, and which the said tax-payers are obliged to fill up.

7. — In that schedule or sworn written statement, the inmate, owner, manager or trustee of an urban estate, under the responsibility determined by the laws, against concealment, shall consign the owners' name, sort of house if it be made of masonry-work or wood, its sale-value, rent-produce and other remarks.

8. — The term for rendering the sworn written statements or schedules shall be that of ten days.

9. — The owners of urban-estate who should not present their schedules have no right to any reclaimation whatever, and the Municipal Commission shall fill the said schedules up for them officially; the Mayor thereupon fining the transgressors six dollars, in favor of the Central and Municipal Treasuries, one half of the fine for each of these.

10. — Should any tax-payer not state the truth in his schedule, and the Commission verify that it has not been through involuntary error of the declarer, the Mayor shall impose on him a ten dollars fine, for the same halved appropriations as those of the next preceding rule.

11. — The Municipal Commission shall wind up the task of classification, so that in the General Assessment justice and equity shall shine.

12. — The General Assessment on urban property shall be displayed to the public for eight days. These over, the Municipal Council, jointly with the Municipal Commission, in a session extraordinary, shall adopt resolutions on the appeals presented by tax-payers; which appeals should be addressed to the Mayor prior to that session.

13. — If any appeal should be grounded on justice, due rectification shall be immediately carried out. Tax-payers have the right to recur against the decision of the Municipal Council to the Secretary of

Finance, within eight days after the decision has been notified to them.

14. — Appeals, for redress of alleged wrongs, against the Municipal Councils and Commissions, shall always be previously referred to the said corporations for information, so that the Secretary of Finance shall be enabled to proceed in conformity with justice.

15. — Three copies of the assessment shall be made, that shall be referred to the Secretary of Finance for his approval: of these, one shall be for the Municipal Depository; another for the office of the Collector of Internal Revenues; and the other for the Office of the Secretary of Finance.

16. — The Municipal Council that, through negligence, should omit referring the Assessment of the tax on Urban Property to the Office of the Secretary of Finance, at the appointed time, shall incur a fine of from 25 to 100 pesos, and all the members of the said Corporation, the Mayor inclusive and foremost, are jointly and severally liable for the assessed quarterly quota.

17. — The tax shall be paid quarterly in advance: and the fiscal year shall begin on July 1, and end on June 30 of the subsequent year.

18. — Payment of the tax shall be exacted from the proprietor of the urban estate: if the proprietor should be away from the Island, the trustee or the lessee shall answer for the tax: it being understood that, at all times the urban estate, whether a house or a house-lot, answers to Public Finance and to the Municipality for the tax; the collection of the tax on Urban Property not being subject to be interrupted on any account.

19. — Individual members of the Municipal Councils and of the Commissions shall be jointly and severally responsible for the amount of the frustrate quotas, whose failure should be imputable to errors, duplicity or inexcusable mistakes, or if, through malice or neglect, they should have included persons notoriously insolvent in the assessment.

20. — Tax-payers who, by cause of hurricanes, floods, or other extraordinary calamities, should have suffered considerable damage in their houses, may apply for the remission of somewhat of their tax, which abatement shall be proportionate to the importance of the loss; previously submitting a justificatory record of proceedings, wherein shall appear the information of the respective Commission and Municipal Council; whereupon the Secretary of Finance shall decide.

21. — A surtax of 8 per cent computed on the tax laid on urban estate shall be imposed for collection-expenses.

22. — Mayors shall be immediately dependent on the Office of the Secretary of Finance, in all matters pertaining to this service; and therefore, besides being held to follow the directions which are set down in general terms in these Regulations, they are obliged to comply with whatever orders may be imparted to them, and to furnish the Secretary of Finance with whatever data, reports and information he may require of them.

Cayetano Coll y Toste,  
Secretary of Finance.

Approved  
GUY V. HENRY,  
Major General Commanding.

#### CUARTEL GENERAL

#### DEPARTAMENTO DE PUERTO-RICO.

Secretaría de Hacienda

REGLAS PARA LA IMPOSICIÓN DE LA RIQUEZA URBANA.

1. Para el reparto é imposición á la riqueza